

2020

**CERTIFICATE**

To the Clerk of Pratt County, State of Kansas

We, the undersigned, officers of

**City of Byers**

- certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2020; and  
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

			2020 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
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Fund	K.S.A.				
General	12-101a	7	14,185	4,221	31,351
Debt Service	10-113				
Library	12-1220				
Special Highway		8	1,404		
		8			
Totals		XXXXXX	15,589	4,221	31,351
Budget Summary		9			County Clerk's Use Only
Neighborhood Revitalization					134,635
					Nov 1, 2019 Total Assessed Valuation
Tax Lid Limit (from Computation Tab)				4,222	

Tax Lid Limit (from Computation Tab)  
Does the City Need to Hold an Election?

4,222  
NO

Assisted by:

Address:

Email:

*Matthew Phye*

*Dennaluis*

*Sherry Kruse*

*Ramona Tobin*

Date Attested: *Oct 25*, 2019

*Ramona Tobin*  
County Clerk

*Sherry Kruse*  
Governing Body

City of Byers

2020

**Computation to Determine Limit for 2020**

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 3,921
2. Library levy in 2019 budget	- \$
Other tax entity levy in 2019 budget	- \$
3. Net tax levy	\$ 3,921

**2020 Budget Percentage Adjustments**

4. New improvements, remodeling and renovations for 2019 :	+ 7,838	
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ 12,002	
5b. Personal property 2018	- 13,283	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2019 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	+ 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2019 :	+ 0	
8. Expiration of property tax abatements	+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	7,838	
11. Total estimated valuation July 1, 2019	134,635	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0618	
13. Percentage adjustment increase (12 times 3)	+ \$ 242	
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	1.50%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 59	
16. Total Percentage Adjustments	\$ 301	

**2020 Revenue Adjustments**

17. Property tax revenues for debt service in 2020 budget:		+	<u>0</u>
Property tax revenues for debt service in 2019 budget:		-	<u>0</u>
Increase property tax revenues spent on debt service			<u>0</u>
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+	<u>          </u>
(Obligations must have been incurred prior to July 1, 2016)			
(Do not include amounts already reported in debt service levy)			
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u>          </u>
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>
19. Property tax revenues spent on special assessments in the 2020 budget:		+	<u>          </u>
(Do not include amounts already reported in debt service levy)			
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 budget:		+	<u>          </u>
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)			
and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:		+	<u>          </u>
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2020 budget:		+	<u>          </u>
23. Law enforcement expenses - 2020 budget:		+	<u>          </u>
Law enforcement expenses - 2019 budget:		-	<u>          </u>
CPI adjustment	1.50%		<u>0</u>
Increased law enforcement expenses in 2020 budget:		+	<u>0</u>
(Do not include building construction or remodeling costs)			
24. Fire protection expenses - 2020 budget:		+	<u>          </u>
Fire protection expenses - 2019 budget:		-	<u>          </u>
CPI adjustment	1.50%		<u>0</u>
Increased fire protection expense in 2020 budget:		+	<u>0</u>
(Do not include building construction or remodeling costs)			
25. Emergency medical expenses - 2020 budget:		+	<u>          </u>
Emergency medical expenses - 2019 budget:		-	<u>          </u>
CPI adjustment	1.50%		<u>0</u>
Increased emergency medical expenses in 2020 budget:		+	<u>0</u>
(Do not include building construction or remodeling costs)			
26. Total Revenue Adjustments			<u>0</u>

**Levies on Behalf of Another Political or Governmental Subdivision**

27. Library levy - 2020 budget:	+	<u>          </u>
Other tax entity levy - 2020 budget:	+	<u>          </u>
Other tax entity levy - 2020 budget:	+	<u>          </u>
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u>          0          </u>
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	<u>          </u>
30. Total Computed Tax Levy		<u>          4,222          </u>

**Other Tests - Property Tax Decline**

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)	
2017 Tax Levy (Less Levy for other Governmental Units)	None
2018 Tax Levy (Less Levy for other Governmental Units)	None
2019 Tax Levy (Less Levy for other Governmental Units)	None
Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment of 0.025	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2020 Total Tax Levy (Less Levy for Other Governmental Units)

**Exemption from Election Requirement** #DIV/0!

"

**Other Tests - Lost Valuation Test**

Assessed Valuation Loss

2020 Tax Levy (Less Levy for other Governmental Units)	
2019 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	59
2020 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2020 Mill Rate	<u>          0          </u>
Total Adjustment for Loss of Assessed Valuation	59

**Exemption from Election Requirement** Yes

City of Byers

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Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Proposed Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	3,921	1,139	34	10	0	7
Debt Service						
Library						
TOTAL	3,921	1,139	34	10	0	7

County Treas Motor Vehicle Estimate 1,139

County Treas Recreational Vehicle Estimate 34

County Treas 16/20M Vehicle Estimate 10

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 7

Motor Vehicle Factor 0.29049

Recreational Vehicle Factor 0.00867

16/20 Vehicle Factor 0.00255

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00179

City of Byers

2020

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
	<b>Totals</b>	0	0	0	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	0	0	0	

\*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
<b>Total G.O. Bonds</b>					0			0	0	0	0
Revenue Bonds:											
<b>Total Revenue Bonds</b>					0			0	0	0	0
Other:											
<b>Total Other</b>					0			0	0	0	0
<b>Total Indebtedness</b>					0			0	0	0	0

**STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\***

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2019	Payments Due 2019	Payments Due 2020
<b>Totals</b>					<b>0</b>	<b>0</b>	<b>0</b>

\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.



**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	5,141	6,016	5,047
Receipts:			
Ad Valorem Tax	3,614	3,921	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	451	50	50
Motor Vehicle Tax	1,647	1,171	1,139
Recreational Vehicle Tax	41	29	34
16/20M Vehicle Tax	10	10	10
Commercial Vehicle Tax			0
Watercraft Tax			7
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor			
Compensating Use Tax	706	650	700
Local Sales Tax	3,429	3,200	3,300
Franchise Tax			
Licenses			
Building Permits			
State of Kansas			
In Lieu of Tax (IRB)			
Interest on Idle Funds	56		
Neighborhood Revitalization Rebate	-39		0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	9,915	9,031	5,240
Resources Available:	15,056	15,047	10,287
Expenditures:			
Personal Services	1,920	2,000	2,000
Contractual	169	500	1,000
Commodities	3,174	3,500	4,185
Capital Outlay	3,777	4,000	7,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	9,040	10,000	14,185
Unencumbered Cash Balance Dec 31	6,016	5,047	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	20,514	12,725	14,185
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		14,185
	Tax Required		3,898
	Delinquent Comp Rate: 8.3%		323
	Amount of 2019 Ad Valorem Tax		4,221

CPA Summary

City of Byers

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Special Highway	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	2	454
Receipts:			
State of Kansas Gas Tax	952	950	950
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>952</b>	<b>950</b>	<b>950</b>
<b>Resources Available:</b>	<b>952</b>	<b>952</b>	<b>1,404</b>
Expenditures:			
Street Repair and Maint	950	498	1,404
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>950</b>	<b>498</b>	<b>1,404</b>
Unencumbered Cash Balance Dec 31	2	454	0
2018/2019/2020 Budget Authority Amount:	1,620	1,600	1,404

Adopted Budget 0	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount:	0	0	0

CPA Summary
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2020

**NOTICE OF BUDGET HEARING**

The governing body of  
**City of Byers**  
will meet on August 6, 2019 at 7:00 PM at CITY HALL for the purpose of hearing and  
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at CITY HALL and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2020 Expenditures and Amount of Current Year Estimate for 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	9,040	32.588	10,000	30.260	14,185	4,221	31.351
Debt Service							
Library							
Special Highway	950		498		1,404		
Totals	9,990	32.588	10,498	30.260	15,589	4,221	31.351
Less: Transfers	0		0		0		
Net Expenditure	9,990		10,498		15,589		
Total Tax Levied	3,904		3,921		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	120,992		130,370		134,635		

Outstanding Indebtedness,

January 1,	2017	2018	2019
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills

**CITY OF BYERS**

City Official Title: CITY CLERK

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State of Kansas  
City  
2020

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FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	9,040	32.588	10,000	30.260	14,185	4,221	31.351
Debt Service							
Library							
Special Highway	950		498		1,404		
Totals	9,990	32.588	10,498	30.260	15,589	4,221	31.351
Less: Transfers	0		0		0		
Net Expenditure	9,990		10,498		15,589		
Total Tax Levied	3,904		3,921		*****		
Assessed Valuation	120,992		130,370		134,635		

## **Outstanding Indebtedness**

January 1,	2017	2018	2019
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills

**CITY OF BYERS**

City Official Title: CITY CLERK

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